



**Pakistan Institute
of Public Finance Accountants**

Public Sector

**Model
Solutions**

Winter Exam-2022

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Winter Exam-2022

Solutions – Database Management System (Application)

Q.1.
(a)

10

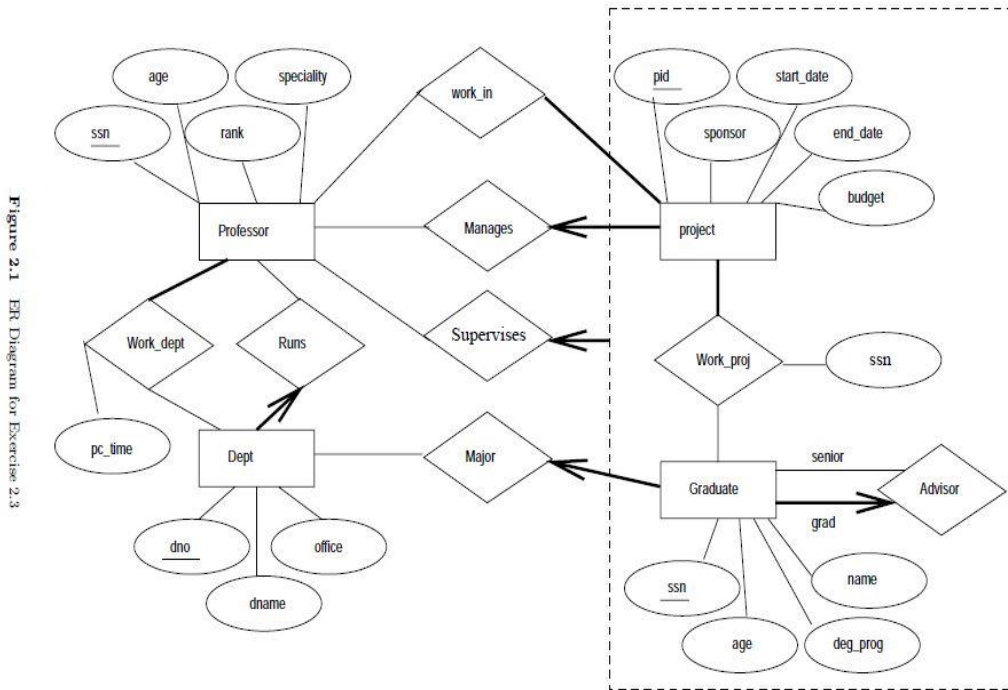


Figure 2.1 ER Diagram for Exercise 2.3

Introduction to Database Design

9

Q.1. Views are generally used to focus, simply, and customize the perception each user has of the database. Views can be used as security mechanisms by allowing users to access data through the view, without granting the users permissions to directly access the underlying base tables of the view. 04

Most users interact with the database using the database views. A key to creating a useful database is a well-chosen set of views. Luckily, while view are powerful, they are also easy to create.

Total Marks 14

Q.2. Production Units

<u>Serial#</u>	ExactWeight	ProductType	ProductDesc	QualityTest?	<u>LotNumber</u>
----------------	-------------	-------------	-------------	--------------	------------------

Lot

<u>LotNumber</u>	CreateDate	CostOfMaterials
------------------	------------	-----------------

Raw Materials Usage

<u>LotNumber</u>	<u>MaterialID</u>	Units
------------------	-------------------	-------

Raw Materials

<u>MaterialID</u>	Type	UnitCost
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Winter Exam-2022

Solutions – Database Management System (Application)

Grading:

Strong Entities – Production Units, Lot, Raw Materials: (1.5)

Exists, Has attributes, Has Primary key defined.

- One to Many Relationship – Lot Number as Foreign Key on Production Unit Entity: (3.5)

Exists or not

- Many to Many Relationship - Relation for Raw Material Usage: (3.5)

Relation exists, Has primary key correctly identified, has additional attribute

- Referential Integrity Constraints Correct - (1.5)

Total Marks 10

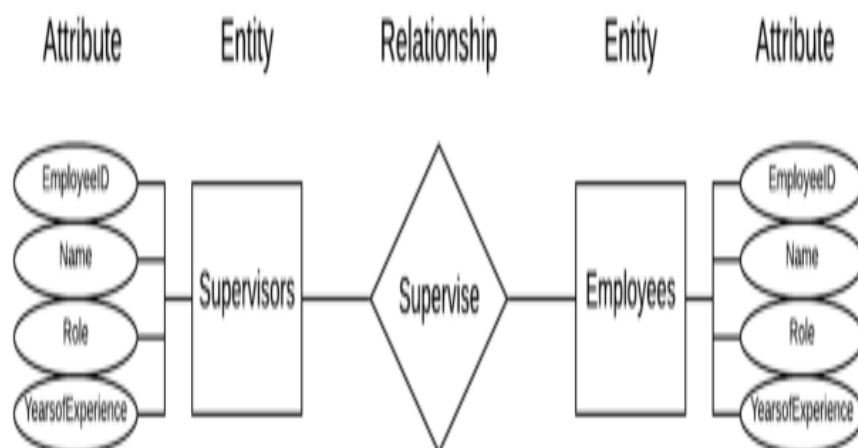
- Q.3.** To some extent it depends on your application, each database model has its own strength. For (a) example, the document model is suitable for text or semi-structured data. On the other hand, if you have atomic data, the relational model is your best option. 03

It also depends on which DBMS you use. Many DBMSs are built to work only with one particular model and the user does not have any other choices.

- Q.3.** Entity-Relationship is a form of modeling that tries to imitate the relationships that exist among (b) entities in the real world. In ER modeling, entities are some aspect of the real world, e.g. an event, a location, persons, and relationships, as its name suggests, are the relationship between these entities. 07

In ER modeling, all entities have their attributes, which in the real world can be looked at characteristics of the object. For example, if employee is an entity, then the name of that employee is one of its attributes.

As an example of ER modeling, we can model one form of relationship among employees as below: two entities, i.e. supervisors and employees, and a relationship, i.e. supervise. You can model your entire organization like this.



ER model of employees

Total Marks 10



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Solutions – Database Management System (Application)

- Q.4.** OLTP and OLAP are both online processing systems. OLTP stands for “Online Transaction Processing” and it is a system that manages transaction-oriented applications, and OLAP stands for “Online Analytical Processing”, and it is a system to manage analytical queries. 07
- a**

The major difference between the two systems is that OLTP is a write-heavy system and OLAP is a read-heavy system. This difference has a major impact on their implementation. For example, it is very important for OLTP systems to adopt a proper concurrency control, while this is not a major concern in read-heavy operations. Another difference between the two systems is that OLTP queries are generally simple and return relatively small number of records while OLAP queries are very complex and involve many intricate joins and aggregations.

The other difference is that due to the real-time nature of OLTP systems, they often follow a decentralized architecture to avoid single points of failure, while OLAP systems often have centralized architecture.

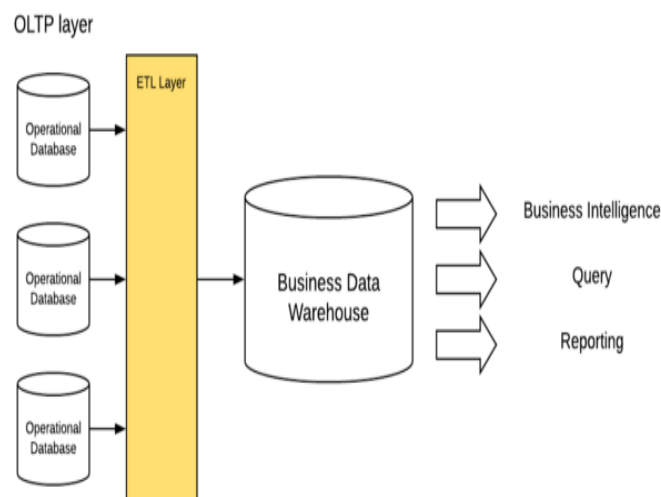
Also, in the majority of DBMSs, OLTP is row-based database and OLAP is columnar database.

- Q.4.** Normalization is a process that organizes the data into multiple tables to minimize redundancy. 04
- b** De-normalization is the opposite process. It combines the normalized tables into one table so that data retrieval becomes faster. The main advantage of normalization is the better use of disk spaces. It is also easier to maintain the integrity of the database when it is normalized.

JOIN is the operation that allows us to reverse the normalization and create a de-normalized form of the data.

- Q.4.** It is a process of collecting (extracting, transforming, and loading) data from heterogeneous sources and storing them into one database. You can consider the data warehouse as a central repository where data flows into it from the transactional systems and other relational databases. It can correlate broad business data to provide greater executive insight into an organization performance. The data warehouse is the core of the business intelligence, which is a system for data analysis and reporting. 05
- c**

This database is maintained separately from standard operational databases. They are two separate systems, the latter are optimized to update real-time data quickly and accurately, while the former is mostly suitable for offline operations to give a long-range view of data over time.





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Solutions – Database Management System (Application)

- Q.5.** SQL statements are high-level instructions and each statement is responsible for a specific task. 06
a These statements can generally be classified into five categories:

Data Definition Language (DDL)

- * This family of SQL commands is used to define database schema.
- * Examples include CREATE , DROP, ALTER

Data Manipulation Language (DML)

- * This family of SQL commands is used to modify the data inside a table.
- * Examples include INSERT , UPDATE , DELETE

Data Query Language (DQL)

- * This family of SQL commands performs query on existing tables.
- * Examples include SELECT

Data Control Language (DCL)

- * This family of SQL commands deals with the rights and permissions.
- * Examples include GRANT , REVOKE

Transaction Control Language (TCL)

- * This family of SQL commands deals with transactions.
- * Examples include COMMIT , ROLLBACK , SAVEPOINT
- * You only need these commands if you have OLTP operation.

- Q.5.** They are closely related. DDL is responsible to define the structure of the table, basically what is 04
b allowed to enter the table and what is not allowed. DDL can be regarded as a set of rules that shape the table structure (schema). After DDL defines the schema, then it is DML job to fill the table with the data.

- Q.5.** Both of these functions return a single value, the difference is the input, scalar functions operate 04
c on a single value while aggregate functions operate on a set of values. I try to clarify the difference with an example. For example, string functions like ISNULL(), ISNUMERIC(), LEN() are scalar functions. They input a single value and return a single value. On the other hand, AVG(), MAX(), SUM() are aggregate functions, they input multiple values and output a single value.

Total Marks 14

- Q.6.** The users or end-users are the people who use the DBMS to perform different operations on 04
a database. The end-users access the DBMS through application programs interface, IDE provided by DBMS or SQL interface.

The end-users need not have complete knowledge of computer system and databases. They can install new software and operating systems into the computer.

- Q.6.** The characteristics or properties of an entity that describe it are called *attributes*. An entity may 04
b have many attributes. For example, an entity “STUDENT” may be described by his class roll number, name, his height, his address, his color etc. These are the attributes of “STUDENT” entity.

In E-R diagram, an attribute is represented by placing its name in an ellipse shape (or oval shape). It is connected to its associated entity by drawing a line.



The database design is very important and creative activity. The major objective of database design is to map the conceptual data model to an implementation model that a particular DBMS can process. The database and database system must be acceptable to the organization and all its users. The users can easily perform different operations on the database and no problem can be created for users.

Phases in Database Development Process

The database development process includes a series of phases. The major phases are: planning, analysis, design, and implementation. Each phase is divided into steps. The phases of database development process are:

- **Planning**
The database planning phase begins when a customer requests to develop a database system. It is a set of tasks or activities. It decides the resources required in the database development. It also decides the time limits for the completion of the system.
- **Analysis**
Analysis is done in order to understand or study the current system. It is very important activity for the development of database system. In this phase, the requirements and expectations of the users are collected and analyzed. The collected requirements help to understand the current system and for the improvement of that system (or for designing the new system).
- **Database Design**
The database design is very important step of database development process. In this phase, the database structure is designed.

Database design is divided into two steps:

- **Logical Database Design**
In logical database design, the conceptual data model (or logical data model) is converted into database structure for a specific DBMS. If there is a relational DBMS, then the conceptual data models are mapped to the normalized relations.
- **Physical Database Design**
In Physical database design, the logical database design is converted into physical storage structures such as files and tables. The indexes and access methods are also specified. Similarly, physical design is also concerned with security, backup and recovery etc.

- **Implementation**
After the design phase and selecting a suitable DBMS, the database system is implemented. The purpose of this phase is to install and run the database system.

In database implementation phase, the *database administrator (DBA)* normally requires a server computer. The *DBA* may also need the services of network administrator to connect the users with the server. The users can share information through the server (database server).



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (KPK)

- Q.1. (a) 5% (f) 8%
(b) 2% (g) 5%
(c) 10% (h) 2%
(d) 10% (i) 10%
(e) 1% (j) 2%

Total Marks 15

- Q.2. (a) Such person shall pay a penalty of ten thousand rupees or five percent of the total tax paid or assessed on the basis of available information to be payable for the tax period or periods for which he has failed to maintain the required record whichever is higher. 10
i
(b) Such person shall be liable to a penalty of twenty five thousand rupees or five percent of the amount of tax involved, whichever is higher.
(c) Such person shall be liable to punishment equal to twice the punishment provided under this Act for such offence.
(d) Such person shall be liable to pay a penalty of fifty thousand rupees or ten percent of the amount of the tax sought to be recovered, whichever is higher.
He shall further be liable to imprisonment for a term which may extend to one year or with fine which may extend to an amount equal to the amount of the tax sought to be recovered, or with both.
(e) Such person shall be liable to pay a penalty of one hundred thousand rupees or five percent of the tax involved, whichever is higher.

- Q.2. (a) Rs.100,000 10
ii (b) Exempt
(c) Rs.100,000
(d) Rs.100,000
(e) Rs.30,000

Total Marks 20

- Q.3. Pension calculation (35070 * 7 * 00300) / 300 = Rs.24,549/- 15
a Portion of pension commuted @ 35% = Rs.8592.15
Commuted value 8592.15 * 12 * 12.3719 at 60 years Rs.1,275,615/-
Residual pension payable w.e.f. 5.6.2022 Rs.15,957/- p.m.
Increase for the year 2011 @ 15% 2394
Increase for the year 2015 @ 7.5% 1376
Increase for the year 2016 @ 10% 1973
Increase for the year 2017 @ 10% 2170
Increase for the year 2018 @ 10% 2387
Increase for the year 2019 @ 10% 2626
Increase for the year 2021 @ 10% 2888
Increase for the year 2022 @ 10% 3177 (from April 2022)
Medical allowance 2010 @ 25% 3989
Medical allowance 2015 @ 25% 997
Net pension w.e.f. 5.6.2022 Rs.39,934/-
Further increase of 2022 @ 5% w.e.f. 1.7.2022 Rs1589/-
Net pension w.e.f. 1.7.2022 Rs.41,523/-



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (KPK)

Q.3.	i)	Registration charges 1%	Rs.27,820/-	15
b	ii)	Token tax	Rs.125	
	iii)	Income Tax	Rs.2,438	
	iv)	Withholding tax (231 B)	already deducted	
	v)	Penalty on late registration	0	
	v)	Number plate charges	Rs.1,422	
	vi)	TFC Charges	<u>Rs.110</u>	
		Total:	<u>Rs.31,915/-</u>	

Total Marks 30

Q.4. According to rule 44 of the KP Sales Tax on Services Regulations 2017 notwithstanding anything contained in the Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to: **10**

A

- i) The goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him.
- ii) The goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods.
- iii) The services in respect of which tax under this Act has not been deposited in the government treasury and services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government.
- iv) Further tax, extra tax or value addition tax levied and paid under the Sales Tax act 1990 and the rule or regulations made thereunder;
- v) Fake, forged, flying or fraudulent invoices or the invoices used by persons black-listed or suspended or declared non active by the Authority or the Federal Board of Revenue.
- vi) Capital goods and fixed assets not exclusively used in providing or rendering of taxable services;
- vii) The following goods or services, excluding the one directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax.
 - (a) Vehicles classified under Chapter 87 of Customs Act.
 - (b) Calendars, diaries, gifts, souvenirs and giveaways.
 - (c) Garments, uniforms, fabrics, footwear, hand wear, bed wear for the employees.
 - (d) Electricity, gas and telecom services supplied at the residence of the employees
 - (e) Food beverages and consumption on entertainments, meetings or seminars
 - (f) Building material including cement, bricks, mild steel products, paints, varnishes, distemper and glass products.

Q.4. According to section 58 (1) an authorized officer who on the basis of material evidence, has reasonable cause to believe that any person has committed a tax fraud or any offence warranting prosecution under Act, may cause arrest of such person. **10**

b

(2) All arrests, made under this Act shall be carried out in accordance with the relevant provisions of the Code.



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Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (KPK)

Further according to section 59 (1) when an officer of the Authority arrests a person under section 58 of this Act, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient.

Total Marks 20

- Q.5.** a) **Rs. 6 per kg.** 10
b) **Rs. 3/- per kg**
c) **Rs. 2.50 per kg.**

The proceeds shall be utilized for

1 (i) Special maintenance and development of roads, highways and special plant protection service in the tobacco growing areas in the Province. 05

2 (ii) other activities directed towards the development of tobacco production in the Province.

Total Marks 15



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (SINDH)

- Q.1. (a) 3% (f) 13%
(b) 3% (g) 5%
(c) Exempt (h) 10%
(d) 8% (i) 13%
(e) 5% (j) 13%

Total Marks 15

Q.2. Property evaluated value	Rs.6,670,620/-
Stamp duty @ 2% of one fifth of the evaluated value	Rs.26,682/-
Registration fee @ 1% (at present not applicable)	---
Town tax (Not applicable) being gift	---
Scanning charges	1,000/-
Advance tax @ 2% (Not applicable being gift)	---
Capital gain tax @ 2% (Not applicable) being gift	----
Others (Pay order Rs.1,200/-)	<u>1,200/-</u>
Total:	<u>Rs.28,882/-</u>

Total Marks 20

Q.3. Pension granted to family w.e.f. 21.5.2021	Rs.27,468/-
Pension commuted for gratuity	Rs.6,867/=
Special family pension payable to family	Rs.20,601/-
Commutation formula 15.1478	1,248,239/-
Increase for the year 2011 @ 15%	3,090
Increase for the year 2015 @ 7.5%	1,777
Increase for the year 2016 @ 10%	2,547
Increase for the year 2017 @ 10%	2,801
Increase for the year 2018 @ 10%	3,082
Increase for the year 2019 @ 10%	3,390
Increase for the year 2021 @ 10%	3,729
Medical allowance 2010 @ 25%	5,150
Medical allowance 2015 @ 25%	1,288
Total pension with medical allowance	<u>Rs.47,454</u>

Total Marks 15

- Q.4. a) Retail sale of liquor to permit holders (Rs.150, 000) per annum.
b) Permit fee on menthol (Rs.10 per bulk gallon)
c) Hotel license/permission fee (Average rent one day x 100)
d) Club license (Rs.10,000 per annum)
e) Excise duty on Beer (Rs.76 per liter)

Total Marks 10



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (SINDH)

- Q.5.**
- (a) Where any person either avoids, defies, fails to comply with e-invoicing system or issues Invoices outside the e-invoicing system. Such person shall be liable to pay a penalty of up to one hundred thousand rupees, but not less than twenty five thousand rupees. In case of three consecutive defaults, the place of business of such person may further be liable to sealing.
 - (b) Where any person who knowingly or fraudulently submits a false or forged document to any officer of the SRB. Such person shall be liable to pay penalty of 50,000 rupees or one hundred per cent of the tax payable for the tax periods to which the offence relates whichever is higher. Such person shall further be liable upon conviction by a Special Judge to imprisonment of a term which may extend to five years or with fine which may extend to an amount equal to the tax payable for the tax periods to which the offence relates or with both.
 - (c) Where a person denies or obstructs the entry or access of the officer of the SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty. Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 23 whichever is higher.
 - (d) Where any person refuses to receive any notice or order issued by an officer of the SRB or obstructs any officer of the SRB in the performance of his official duties. Such person shall be liable to pay a penalty of 50,000 rupees or one hundred per cent of the tax payable for the tax periods to which the offence relates, whichever is higher. Provided that such a person shall be further liable up on conviction by a Special Judge to imprisonment for a term which may extend to one year or with fine not exceeding 50,000 rupees or with both.
 - (e) Where any person repeats an offence for which a penalty is provided under the Sindh Sales Tax on Services Act. Such person shall be liable to pay twice the amount of penalty provided under the Act for the said offence.

Total Marks 15

- Q.6.** An officer of the SRB not below the rank of an Assistant Commissioner SRB or any other officer of the SRB authorized by the Board in this behalf who on the basis of material evidence has reasonable cause to believe that any person has committed a tax fraud or any offence warranting prosecution under this Act, may cause arrest of such person. All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898.

According to Section 50 (1), when an officer of the SRB arrests a person under section 49, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and the officer shall act accordingly.

(2) Notwithstanding anything contained in sub-section (1) any person arrested under this Act shall be produced before the Special Judge or if there is no Special Judge within a reasonable distance, to the nearest Magistrate within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the Special Judge or as the case may be of the Magistrate.

Total Marks 10



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (SINDH)

Q.7. Option 1.

Pay as on 19.11.2020 in B-16	Rs64,510/- plus Rs1520/- as personal pay (Rs66030/- without PP)
Next stage in B-17	67,170 (PP merged)
Add one increment on promotion	69,470
Next increment due	1.12.2021 (No increment for 1.12.2020)

Option 2.

Pay as on 19.11.2020 in B-16	Rs64,510/- plus Rs1520/- as personal pay
Pay fixed on 1.12.2020 in B-16 (Allowed one increment of 2020)	Rs64,510 plus Rs3040/- as personal pay (Rs67,550/- including PP)
Next stage fixed in B-17 as on 1.12.2020	Rs69,470/-
Allowed one premature increment in B-17	<u>Rs71,770/-</u>
Next increment due on	1.12.2021

Total Marks 15



Winter Exam-2022

Solutions – Provincial Receipts, Expenditure & Receipts of Autonomous Bodies (Application) (SINDH)

Q.7. According to Section 56 of the Punjab Land Revenue Act, 1967, all land to whatever purpose applied and wherever situate, is liable to the payment of land revenue to Government except:

- a) such land as has been wholly exempted from that liability by special contract with Government.
- b) Such land as is included in village site.
- c) Such land as is included in cantonment limits
- d) Land on which property tax under the Punjab Urban Immoveable Property Tax Act, 1958 is payable.
- e) Waste and barren land not under cultivation for a continuous period of not less than six years immediately before the date of notification of general assessment or re-assessment under section 59, provided that when any waste and barren land is brought under cultivation at any time after the date of such notification such land shall not be liable to the payment of land revenue for a period of six years from the date it is so brought under cultivation.

Further according to Section 56-A notwithstanding anything to the contrary contained in this Act, no land owner from Rabi 1982-83 shall be liable to pay land revenue at any rate or cess chargeable under the provision of this Act, if he owns:

- a) Irrigated land not exceeding 2 and half acres;
- b) Unirrigated land not exceeding 5 acres;
- c) Irrigated and unirrigated land the aggregate area of which does not exceed 2 and half acres of irrigated land as determined under section 70-B.

Total Marks 10



Winter Exam-2022

Solutions – Treasury & Subsidiary Treasury Rules (Application)

- Q.1.** As per instructions contained in para 4.105 and 4.106 of the Sub-Treasury Rules, a pensioner not resident in Pakistan may draw his pension in Pakistan through a duly authorized agent, who must produce a certificate by a Magistrate, a Notary or Banker, on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund over-payments and produce such a certificate as aforesaid at least once a year.

Similarly, a pensioner of any description resident in Pakistan is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund over-payments and produce at least once year a life certificate signed by a person authorized under clause (a) to sign such certificates.

The pension of a person drawing his pension through an authorized agent, who has executed a bond to refund over-payments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

In all cases referred in rule quoted above, except in the case of pensioners resident in Pakistan drawing pension through a duly authorized agent, Treasury Officer must take precautions to prevent imposition and must at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner.

Total Marks 10

- Q.2.** Rule 2.3 of Sub Treasury Rules clearly provides that whenever a Government servant receives money on behalf of Government, he must give the payer a receipt in proper form. Form S.T.R. 3 has been prescribed for use in departments other than Public Works and Commercial Departments and Treasury and other offices which are governed by special rules. The receipt should be signed only by a responsible Government servant who should satisfy himself at the time of signing the receipt and initialing its Counterfoil that the amount has been entered in the Cash Book (See Financial Rules), and initial (with date) the connected receipt entry in the Cash Book. All Receipt Books, including bankbooks, should be kept in the personal custody of the Government servant using them.

Accordingly, the refusal to grant receipt is not covered by rules.

Total Marks 10

- Q.3.**

FORM S.T.R. 5
[See S.T.R. 2.5 (5)]

Indent for Service Postage Stamps
(To be used only in cases in which of stamp is paid by Cheque)

OFFICE OF THE SUPERINTENDING ENGINEER WORKS, LAHORE Date _____

No.

To.

THE TREASURY OFFICER

Number	Description	Value
	Service Post Cards	
200	1 Rupees Service Postage Stamps	200
400	2 Rupees " " "	800
250	5 Rupees " " "	1,250
150	10 Rupees " " "	1,500
50	25 Rupees " " "	1,250
	Total Rs.	5,000



Winter Exam-2022
Solutions – Treasury & Subsidiary Treasury Rules (Application)

Dated _____

Cheque No.

Cash Book Voucher No. _____ dated _____

Divisional Accountant

Divisional Officer

“Certified that the expenditure charged in the bill could not with due regard to the interests of public service be avoided and that the stamps will be used on prepaying postage a communications bonafied on the service of Pakistan State.

Divisional Accountant

Divisional Officer

Total Marks 10

Q.4. In paying a telegraphic transfer, the instructions that should be followed by a Treasury Officer are given in rule 4.117 of the Sub Treasury Rule. The same are briefly presented below:

- (a) The person claiming payment should be required to produce his telegraphic advice from the place where the transfer has been issued.
- (b) If the person to whom the transfer is payable is not known to the Treasury Officer, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.
- (c) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (d) If the Treasury Officer has any reason to doubt whether the person claiming payment is entitled to it, he should telegraph the issuing officer for confirmation.
- (e) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

Total Marks 10

Q.5. The following general instructions regarding the preparation and form of vouchers should also be observed:

- (a) Printed forms of vouchers in Urdu should be adopted as much as possible; but when, from any circumstance, a vernacular (other than Urdu) voucher is unavoidably necessary, a bilingual form should be used.
- (b) When the use of a purely vernacular (other than Urdu) account or voucher is unavoidable, a brief abstract should be endorsed in Urdu under the signature of the preferring Government servant stating the amount, the name of the payee, and the nature of the payment.
- (c) All vouchers should be prepared in printed forms, but where these are not available, they may also be prepared in type written forms. These should be filled in ink or type written. Whatever forms be adopted, the vouchers must invariably be signed in ink. The amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures. The amount of paises may always, however, be written in figures after the words stating the number of rupees but in case of there being no paises the word “only” should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation.



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Solutions – Treasury & Subsidiary Treasury Rules (Application)

- (d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted and payments drawn by Treasury Officers on the Bank should be attested by their full signature.
- (e) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the Drawing Officer, that is to say, the major and minor heads, sub-heads (if any) and the primary unit of appropriation, as also the secondary unit, if any, is prescribed, against which the amount of the bill is to be debited. If two primary or secondary units are included in the same bill, the amount under each unit should be indicated. This should be done on all bills, including those for “Pay of Officers” and “Pay of Establishment”. Care should be taken not to include “Other Allowances and Honoraria” in the same bills as those for “Pay of Officers” or “Pays of Establishment”. This classification should also show whether the expenditure is voted or charged.
- (f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him such as entry in different registers. This order does not apply to the allowances of an Officer or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to the revenues of the Province.
- (g) Unless the Government has expressly authorized it in case of any specified office, no payment may be made on a voucher or order, signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit paid on voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Vernacular (other than Urdu) signatures must always be transliterated into Urdu.
- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) The authority under which deductions are made in a bill should be quoted.
- (k) Dates of payment should, when possible, be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by Disbursing Officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (l) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus in all, three endorsements are admissible provided that of the three one is to the payee’s banker and one is to a messenger for collection only. (See also rule 4.56 infra).
- (m) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.



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- (n) When payment is desired wholly or partly in State Bank Government drafts, a formal application for such drafts should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.
- (o) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by postal money order, the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due there on should be shown as deductions in the bill. The Treasury Officer will pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order forms to the Post Office together with a certificate on each form to the effect that the amount of the money order with the fee due thereon has been credited to the Post Office by book transfer. On obtaining the money order receipts, the Treasury Officer will check them with the amounts deducted from the bills and then transmit them for record to the Drawing Officer concerned.

Every bill should have written across it, in words, at right angle on the top a sum in whole rupee next above the amount for which the bill is drawn. For instance, if bill is drawn for Rs. 109.75, the cross entry should be "Under rupees one hundred and ten only".

Total Marks 10
